Vietnam Tariff Intelligence

Detalle del SA 8714.10.30

Código SA	8714.10.30
Descripción	Parts and accessories of vehicles of headings 87.11 to 87.13 / - Of motorcycles (including mopeds): / - - Frame and forks including telescopic fork, rear suspension and parts thereof
Unidad	kg/chiếc
Generado	09/11/2026 07:26:23
Versión de datos	2026.04.05 – BIEU THUE XNK 2026.04.05.xlsx
Estado de verificación	Datos arancelarios cotejados con el archivo de origen; recomendaciones/correspondencias orientativas; elegibilidad para el TLC no verificada.
Enlace	https://vietnamtariff.com/hs-code/87141030/

Impuestos aplicables en 2026

Régimen arancelario	Valor de origen	Arancel	Base jurídica	vigente	Fuente
Derecho de importación ordinario	48	48%	15/2023/QĐ-TTg	2023-07-15	BT2026!K17661
Preferencial (NMF)	32	32%	26/2023/NĐ-CP	2023-07-15	BT2026!N17661
IVA	8/10	8 / 10 (varios tipos)	181/2025/NĐ-CP	2025-07-01	BT2026!Q17661
Impuesto especial al consumo		Sin datos			
Impuesto ambiental		Sin datos			
Derecho de exportación		Sin datos			
Arancel de exportación CPTPP		Sin datos			
Arancel de exportación EVFTA		Sin datos			
Arancel de exportación UKVFTA		Sin datos			

Aranceles preferenciales especiales (TLC) – 2026

FTA	Valor de origen	Arancel	Base de datos	Periodo	Prueba de origen	Base jurídica	Estado

ATIGA	0	0%	Arancel consolidado BT2026	2026	D	126/2022/NĐ-CP	Ad valorem
CPTPP	0	0%	Arancel consolidado BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem
VJEPA	0	0%	Arancel consolidado BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/NĐ-CP	Ad valorem
VN-LAO	0	0%	Arancel consolidado BT2026		S	206/2025/NĐ-CP	Ad valorem
EVFTA	4	4%	Arancel consolidado BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	4	4%	Arancel consolidado BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
AANZFTA	5	5%	Arancel consolidado BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Ad valorem
ACFTA	13 (-BN, ID, PH, TH)	13% (excepto BN, ID, PH, TH)	Arancel consolidado BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
RCEP (Anexo A)	32	32%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo B)	32	32%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo C)	32	32%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo D)	32	32%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo E)	32	32%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo F)	32	32%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VKFTA	32	32%	Arancel consolidado BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
VN-CAM		Sin datos	Sin datos		S	56/2026/NĐ-CP	Sin datos

VNCU		Sin datos	Sin datos		VNCB · Form VC (Cuba)	114/2022/NĐ-CP	Sin datos
AKFTA	40	40%	Arancel consolidado BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
AJCEP	45	45%	Arancel consolidado BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
AHKFTA	*	* no elegible	Arancel consolidado BT2026	2026	AHK	123/2022/NĐ-CP	No elegible (*)
AIFTA	*	* no elegible	Arancel consolidado BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	No elegible (*)
VCFTA	*	* no elegible	Arancel consolidado BT2026	2026	VC	112/2022/NĐ-CP	No elegible (*)
VN-EAEU	*	* no elegible	Arancel consolidado BT2026	2026	EAV	113/2022/NĐ-CP	No elegible (*)
VIFTA	*	* no elegible	Arancel consolidado BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	No elegible (*)

Historial de aranceles / desgravación por año

FTA	Periodo	Año	Valor de origen	Fuente
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		13	AC!E16981
ATIGA	2022	2022	0	AT!E16910
ATIGA	2023	2023	0	AT!F16910
ATIGA	2024	2024	0	AT!G16910
ATIGA	2025	2025	0	AT!H16910
ATIGA	2026	2026	0	AT!I16910
ATIGA	2027	2027	0	AT!J16910
AJCEP	30/12/2022 - 31/3/2023	2022	45	AJ!E16966
AJCEP	01/4/2023 - 31/3/2024	2023	45	AJ!F16966
AJCEP	01/4/2024 - 31/3/2025	2024	45	AJ!G16966
AJCEP	01/4/2025 - 31/3/2026	2025	45	AJ!H16966

FTA	Periodo	Año	Valor de origen	Fuente
AJCEP	01/4/2026 - 31/3/2027	2026	45	AJ!I16966
AJCEP	01/4/2027 - 31/3/2028	2027	45	AJ!J16966
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E16967
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F16967
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G16967
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H16967
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I16967
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J16967
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		40	AK!F16972
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AANZ!H16927
AIFTA	30/12/2022	2022	*	AI!F16924
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G16924
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H16924
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I16924
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J16924
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K16924
VKFTA	2022	2022	32	VK!E16970
VKFTA	2023	2023	32	VK!F16970
VKFTA	2024	2024	32	VK!G16970
VKFTA	2025	2025	32	VK!H16970
VKFTA	2026	2026	32	VK!I16970
VKFTA	2027	2027	32	VK!J16970
VCFTA	2022	2022	*	VC!D17032
VCFTA	2023	2023	*	VC!E17032
VCFTA	2024	2024	*	VC!F17032
VCFTA	2025	2025	*	VC!G17032

FTA	Periodo	Año	Valor de origen	Fuente
VCFTA	2026	2026	*	VC!H17032
VCFTA	2027	2027	*	VC!I17032
VN-EAEU	2022	2022	*	EAV!D17008
VN-EAEU	2023	2023	*	EAV!E17008
VN-EAEU	2024	2024	*	EAV!F17008
VN-EAEU	2025	2025	*	EAV!G17008
VN-EAEU	2026	2026	*	EAV!H17008
VN-EAEU	2027	2027	*	EAV!I17008
AHKFTA	2022	2022	*	AKH!D17003
AHKFTA	2023	2023	*	AKH!E17003
AHKFTA	2024	2024	*	AKH!F17003
AHKFTA	2025	2025	*	AKH!G17003
AHKFTA	2026	2026	*	AKH!H17003
AHKFTA	2027	2027	*	AKH!I17003
EVFTA	2022	2022	20	EV-NK!D17033
EVFTA	2023	2023	16	EV-NK!E17033
EVFTA	2024	2024	12	EV-NK!F17033
EVFTA	2025	2025	8	EV-NK!G17033
EVFTA	2026	2026	4	EV-NK!H17033
EVFTA	2027	2027	0	EV-NK!I17033
UKVFTA	2022	2022	20	UKV!D17032
UKVFTA	2023	2023	16	UKV!E17032
UKVFTA	2024	2024	12	UKV!F17032
UKVFTA	2025	2025	8	UKV!G17032
UKVFTA	2026	2026	4	UKV!H17032
UKVFTA	2027	2027	0	UKV!I17032

FTA	Periodo	Año	Valor de origen	Fuente
CPTPP	(I)	2021 (DERIVED)	16,5	CPTPP!D17126
CPTPP	(II)	2022 (DERIVED)	12,3	CPTPP!E17126
CPTPP	(III)	2023 (DERIVED)	8,2	CPTPP!F17126
CPTPP	(IV)	2024 (DERIVED)	4,1	CPTPP!G17126
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H17126
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I17126
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J17126
RCEP A	2022	2022	32	RCEPT-A!D16995
RCEP A	2023	2023	32	RCEPT-A!E16995
RCEP A	2024	2024	32	RCEPT-A!F16995
RCEP A	2025	2025	32	RCEPT-A!G16995
RCEP A	2026	2026	32	RCEPT-A!H16995
RCEP A	2027	2027	32	RCEPT-A!I16995
RCEP B	2022	2022	32	B!D16995
RCEP B	2023	2023	32	B!E16995
RCEP B	2024	2024	32	B!F16995
RCEP B	2025	2025	32	B!G16995
RCEP B	2026	2026	32	B!H16995
RCEP B	2027	2027	32	B!I16995
RCEP C	2022	2022	32	C!D16993
RCEP C	2023	2023	32	C!E16993
RCEP C	2024	2024	32	C!F16993
RCEP C	2025	2025	32	C!G16993
RCEP C	2026	2026	32	C!H16993
RCEP C	2027	2027	32	C!I16993
RCEP D	2022	2022	32	D!D16992

FTA	Periodo	Año	Valor de origen	Fuente
RCEP D	2023	2023	32	D!E16992
RCEP D	2024	2024	32	D!F16992
RCEP D	2025	2025	32	D!G16992
RCEP D	2026	2026	32	D!H16992
RCEP D	2027	2027	32	D!I16992
RCEP E	2022	2022	32	E!D16996
RCEP E	2023	2023	32	E!E16996
RCEP E	2024	2024	32	E!F16996
RCEP E	2025	2025	32	E!G16996
RCEP E	2026	2026	32	E!H16996
RCEP E	2027	2027	32	E!I16996
RCEP F	2022	2022	32	F!D16995
RCEP F	2023	2023	32	F!E16995
RCEP F	2024	2024	32	F!F16995
RCEP F	2025	2025	32	F!G16995
RCEP F	2026	2026	32	F!H16995
RCEP F	2027	2027	32	F!I16995
VIFTA	2024	2024	*	VI!F15938
VIFTA	2025	2025	*	VI!G15938
VIFTA	2026	2026	*	VI!H15938
VIFTA	2027	2027	*	VI!I15938

Asesoría y advertencias

Código de riesgo	Nivel	Nombre del riesgo	Descripción	Datos relacionados	Referencia jurídica	Acción recomendada	Estado de verificación

DOC-002	ORANGE	Licence / controlled list	Item policy references a controlled list (source, Vietnamese): Phương tiện QSD cấp NK (08/2023/TT-BCT - PL1.II)		08/2023/TT-BCT	Verify whether the goods require a licence or are prohibited/restricted under the cited instruments.	Instrumento citado en la fuente; vigencia no verificada
DOC-002	ORANGE	Licence / controlled list	Item policy references a controlled list (source, Vietnamese): HH tạm ngừng KD TNTX CK (08/2023/TT-BCT - PL2)		08/2023/TT-BCT	Verify whether the goods require a licence or are prohibited/restricted under the cited instruments.	Instrumento citado en la fuente; vigencia no verificada
DOC-001	YELLOW	Specialised inspection	Item policy (source, Vietnamese): Chứng nhận chất lượng ATKT và BVMT sau TQ, trước khi đưa ra thị trường (12/2022/TT-BGTVT và 62/2024/TT-BGTVT)		12/2022/TT-BGTVT, 62/2024/TT-BGTVT	Prepare inspection/certification filings under the cited instruments before clearance.	Instrumento citado en la fuente; vigencia no verificada
FTA-013	YELLOW	FTA rate not lower than MFN	RCEP (Anexo A) 32%, RCEP (Anexo B) 32%, RCEP (Anexo C) 32%, RCEP (Anexo D) 32%, RCEP (Anexo E) 32%, RCEP (Anexo F) 32%, VKFTA 32%, AKFTA 40%, AJCEP 45%: the preferential rate is equal to or higher than the MFN rate (32%) in the source tariff – claiming the FTA brings no saving.	MFN 32%		Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents.	No verificado – requiere comprobación
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 8714.10 has 8 lines; 8714.10.30 is distinguished from its siblings by: Frame and forks including telescopic fork, rear suspension and parts thereof.	8714.10.10 Saddles; 8714.10.20 Spokes and nipples; 8714.10.40 Gearing, gearbox, clutch and other transmission equipment and parts thereof; 8714.10.50 Wheel rims; 8714.10.60 Brakes and parts thereof; 8714.10.70 Silencers (mufflers) and parts thereof	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	No verificado – requiere comprobación
OR-001	YELLOW	Country of origin not provided	FTA eligibility cannot be assessed without the country of origin.			Enter the country of origin to compare preferential schedules.	No verificado – requiere comprobación

TAX-001	YELLOW	Several VAT rates	The VAT column shows "8/10".		181/2025/NĐ-CP	Determine the VAT rate by the nature of goods and reduction rules (174/2025/NĐ-CP, Annex I/II).	No verificado – requiere comprobación
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 8714.10.30. This does NOT mean there is no risk.			Check the MOIT Trade Remedies Authority database.	No verificado – requiere comprobación
DQ-001	GREEN	MFN rate present in the source	The MFN rate 32% for 8714.10.30 was checked against BT2026 (cell BT2026!N17661), basis 26/2023/NĐ-CP.		26/2023/NĐ-CP	Verification scope: matched against source file version 2026.04.05; not a substitute for the legal text.	Cotejado con el archivo arancelario de origen

Política de la partida

Política de la partida
Phương tiện QSD cấp NK (08/2023/TT-BCT - PL1.II)
HH tạm ngừng KD TNTX CK (08/2023/TT-BCT - PL2)
Chứng nhận chất lượng ATKT và BVMT sau TQ, trước khi đưa ra thị trường (12/2022/TT-BGTVT và 62/2024/TT-BGTVT)

Este informe es orientativo y se genera a partir de los datos arancelarios de origen y de las reglas de asesoría. No es una resolución aduanera y no confirma la clasificación SA, la elegibilidad para el TLC ni la validez jurídica. El usuario debe verificar con la legislación vigente.